



JAMES A. NOYES, Director

# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

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IN REPLY PLEASE

REFER TO FILE: **W-0**

April 10, 2003

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON  
ANNEXATION NO. 37-15, JOINT RESOLUTION OF TAX TRANSFER  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD:**

As the governing body of the Los Angeles County Waterworks District No. 37, Acton:

Adopt the enclosed joint resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation No. 37-15.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

We are recommending that your Board adopt the enclosed joint resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation No. 37-15, approximately 965 acres of vacant land in the Acton area of unincorporated Los Angeles County, to Los Angeles County Waterworks District No. 37, Acton.

The Local Agency Formation Commission requires a Board-adopted resolution concerning property tax transfer prior to initiating proceedings for the reorganization of territory.

### **Implementation of Strategic Plan Goals**

This action meets the County's Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to the future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

The joint resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities and the Antelope Valley-East Kern Water Agency (AVEK) to Los Angeles County Waterworks District No. 37, Acton. The property tax transfers will become effective in Fiscal Year 2004-05.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Division 16 of the California Water Code allows for the annexation of land within County unincorporated territory into a Los Angeles County Waterworks District.

Section 99 of the Revenue and Taxation Code requires that for specific jurisdictional changes, the governing bodies of the affected local agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies. AVEK was the only non-County agency for which the tax revenue could be negotiated, and its Board of Directors approved the adoption of the joint resolution on March 10, 2003. The Board of Supervisors, as the governing body of the Los Angeles County Waterworks District No. 37, Acton, and the unincorporated Los Angeles County area, must adopt the said joint resolution.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

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### **CONCLUSION**

After approval of this recommendation, please return three approved copies of this letter and three signed originals of the joint resolution to Public Works, Waterworks and Sewer Maintenance Division, for processing to the Local Agency Formation Commission and forward one copy each of the approved letter and resolution to the Auditor-Controller, Tax Division, and to the Chief Administrative Office, Office of Unincorporated Services.

Respectfully submitted,

JAMES A. NOYES  
Director of Public Works

MR:nm  
BDL2138

Enc.

cc: Auditor-Controller  
Chief Administrative Office  
County Counsel

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUE RESULTING FROM  
ANNEXATION OF TERRITORY (ANNEXATION NO. 37-15) TO  
THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area must negotiate an exchange of property tax increment generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the County of Los Angeles, the Los Angeles County Fire Protection District, the Los Angeles County Library, Los Angeles County Road Maintenance District No. 5, Los Angeles County Flood Control District and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-15 to the Los Angeles County Waterworks District No. 37 is as set forth below:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between the County of Los Angeles, the Los Angeles County Fire Protection District, the Los Angeles County Library, the Los Angeles County Road Maintenance District No. 5, the Los Angeles County Flood Control District, and the Antelope Valley-East Kern Water Agency resulting from Annexation 37-15 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2004, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-15 shall be allocated to the affected agencies as indicated in the Property Tax Transfer Resolution Worksheet attached as Exhibit "A."

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-15.

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2003  
By the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

ATTEST:

\_\_\_\_\_

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2003, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, Executive Officer  
Clerk of the Board of Supervisors  
of the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM  
BY COUNTY COUNSEL

LLOYD W. PELLMAN

By \_\_\_\_\_  
Deputy Deputy

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2003  
by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
President, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

\_\_\_\_\_  
Secretary